



## *State Board of Accountancy*

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*Richard C. Carroll*  
Executive Director

September 8, 2010

Secretary Nikki R. Jackson  
Personnel Cabinet  
501 High Street  
Frankfort, KY 40601

RE: Proposed Furlough Implementation Plan for the State Board of Accountancy

Dear Secretary Jackson:

Please find enclosed for your review and approval the State Board of Accountancy's proposed furlough implementation plan for fiscal year 2010-2011. The plan was prepared in accordance with the requirements set forth within 101 KAR 5:015E. Enclosed within these documents are the following:

1. That I am designated as the individual responsible for the oversight and administration of these furloughs with the enclosed designation form;
2. The proposed manner of how furloughs will be applied to all employees, classified and unclassified;
3. Certifications that furloughs will be applied in compliance with the requirements established by 101 KAR 5:015E;
4. A copy of the sample notice that each employee will receive at least seven (7) days prior to any period of furlough

If you have any questions regarding this material, please contact me at 502-595-3037.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard C. Carroll".

Richard C. Carroll  
Executive Director  
Enclosures

# **FURLOUGH PLAN FOR THE STATE BOARD OF ACCOUNTANCY**

## **I. DESIGNATION OF APPOINTING AUTHORITIES**

Pursuant to the authority provided in 101 KAR 5:015E and 2010 Extra. Sess. Ky. Acts ch. 1, Part IV, 11, the Kentucky Board of Accountancy does not deem it necessary at this time to designate additional individuals to be responsible for the oversight and implementation of the proposed furlough plan other than the agency head, the Executive Director of the Board. The Executive Director will be responsible for ensuring that notice will be provided to employees and may accept and review any requests for voluntary furlough or any waivers of formal notices. No other individuals other than those designated in writing have the authority to take such actions related to furloughs. Additionally, the Executive Director will ensure that furlough time is appropriately monitored and taken by Kentucky Board of Accountancy's employees.

If necessary, additions or changes may be made to any designations, and these changes will only be made to the designations on file with the Personnel Cabinet rather than require an entire change to this proposed plan.

## **II. APPLICATION OF FURLOUGH DATES**

Three (3) Mandated Shut-down Days: September 3, 2010; November 12, 2010; May 27, 2011

The State Board of Accountancy will comply with the mandatory shut-down days. On these dates, the office will be closed and all employees, including any contract workers, will not report to work. Written notice has already been provided to each employee of these mandated dates, as previously certified to the Personnel Cabinet.

Three (3) Non-Designated Months: First Pay Periods in October 2010, March 2011, and April 2011

Part I: Each employee with the State Board of Accountancy will take one furlough day during each of the pay periods mentioned above. The office will remain open on those days.

Part 2: Since the agency has only 3 employees we will decide among ourselves what days to take off during the months mentioned above to be sure the office remains open.

Part 3: The State Board of Accountancy will provide written notice to the employees of these non-designated furlough dates at least seven (7) calendar days in advance of the furlough. The Board will notify its employees by hand delivery of the notice a sample copy of which is enclosed with these documents.

## **III. CONTRACT WORKERS**

The Board of Accountancy certifies that applicable contract workers who are subject to a reduction of hours associated with the furlough plan shall have their hours reduced in the same manner as state employees during the non-designated months as described within this plan. Additionally, contract workers will not be used to work in lieu of, or to perform the duties of, a furloughed employee due to the furlough.

#### IV.REQUIRED CERTIFICATIONS

Please certify, by initial of Cabinet or Independent Agency head, that the statements are true:

We will not involuntarily furlough any employee more than twenty-four (24) work hours in a six (6) month calendar period, as provided in this subsection;

Employees regularly assigned to a 40-hour work schedule shall be involuntarily furloughed no more than three (3) work days or twenty-four (24) work hours;

Employees regularly assigned to a 37.5-hour work schedule shall be involuntarily furloughed no more than three (3) work days or twenty-two and one-half (22.5) work hours, which is the equivalent reduction of hours and corresponding pay; and

All remaining employees on different work schedules shall be involuntarily furloughed in a manner to achieve an equivalent reduction of hours and corresponding pay, which shall be set forth in the furlough plan provided by the Cabinet Secretary or Independent Agency head and approved by the Secretary of Personnel.

  
\_\_\_\_\_

We will not involuntarily furlough any employee more than 20 percent of an employee's scheduled work hours in any one work week.

  
\_\_\_\_\_

Employees will not be permitted to utilize accrued leave balances in lieu of a temporary reduction of hours without pay.

  
\_\_\_\_\_

During the period of furlough, no contractor will receive either additional duties typically performed by a furloughed employee or work additional hours due to the furlough of a state employee.

  
\_\_\_\_\_

## CABINET LETTERHEAD

DATE

Employee Name  
Employee Address

RE: Notice of Furlough Date

Dear Employee Name:

Pursuant to 101 KAR 5:015E, this correspondence shall serve as official notice that you are to be furloughed on \_\_\_\_\_. Therefore, your hours will be temporarily reduced without pay on this date and you should not report to work.

As provided in 101 KAR 5:015E, this is not an appealable action.

If you have any questions regarding the above-referenced information, please feel free to contact \_\_\_\_\_ (HR Administrator).

Sincerely,

Appointing Authority

CC: Personnel File